

### **131.083 Division of Taxpayer Ombudsman -- Duties -- Annual reports.**

The department shall provide the services of a Division of Taxpayer Ombudsman to carry out the spirit and specific purposes of KRS 131.041 to 131.081. The division shall:

- (1) Coordinate the resolution of taxpayer complaints and problems, if so requested by a taxpayer or the taxpayer's representative;
- (2) Provide recommendations to the department for new or revised informational publications and recommend taxpayer and department employee education programs needed to reduce or eliminate errors or improve voluntary taxpayer compliance;
- (3) Provide recommendations to the department for simplification or other improvements needed in tax laws, regulations, forms, systems, and procedures to promote better understanding and voluntary compliance by taxpayers; and
- (4) At least annually, on or before October 1, prepare and submit a report to the commissioner of the Department of Revenue summarizing the activities of the division during the immediately preceding fiscal year, describing any recommendations made pursuant to subsections (2) and (3) of this section, including the progress in implementing such recommendations, and providing such other information as the division deems appropriate relating to the rights of Kentucky taxpayers.

**Effective:** July 15, 2016

**History:** Amended 2016 Ky. Acts ch. 84, sec. 3, effective July 15, 2016. -- Created 2012 Ky. Acts ch. 69, sec. 1, effective July 12, 2012.